AMENDMENTS TO THE SPECIFICATION

Please replace the third paragraph of page 5 with:

The gateway 440 includes a MAC address translator (MAT) 441. The MAT 441 provides manipulation of the MAC addresses of data packets being routed by the network 430. Link layer emulation by the gateway 440 (as provided by the MAT) provides that each packet sourced from a client device 420, 422, 424 and routed through the network 430 is received by the network device 410 with a MAC address that is the client devices MAC address. That is, the packet is received by the network device 410 with the client MAC address as the source MAC address, as happens when the network 430 includes layer two devices rather than layer three devices, or if <u>one of</u> the client device<u>s</u> 420, 422, 424 is directly connected to the network device 410. Additionally, the network device 410 can use the actual destination MAC address of the receiving client device 420, 422, 424 when sending packets to the client device 420, 422, 424. The packets are received by the gateway 440 and forwarded through the layer three network to the correct client device 420, 422, 424. If the network device 410 issues an ARP (address resolution protocol) request to resolve a MAC address corresponding to the IP address of a client device, the gateway 440 responds on behalf of the client device with the correct MAC address of the client device.